

# UNITED CHARITIES AND OTHERS

England & Wales · Charity number 229941

## Details

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**Other names** MARLOW UNITED CHARITIES

**Status** Registered

**Legal form** Other

**Registered** 1964-03-10

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** The Parish Office  
The Causeway  
Marlow  
Bucks

**Phone** 01628486537

**Email** [parishoffice@marlowanglican.org](mailto:parishoffice@marlowanglican.org)

**Website** [www.Heart4Marlow.org](http://www.Heart4Marlow.org)

## Activities

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**Objects:** SEE INDIVIDUAL CONSTITUENTS

**Activities:** Support to needy elderly and young families by issuing vouchers in Summer and Christmas time, that can be exchanged for goods in a supermarket in the Marlow. A Victorian charity, but now trading as Marlow United Charities, was 9 smaller charities but merged in 1898. Its main charitable service is the distribution of food vouchers in summer and Christmas time to needy families in the town.

## Classification

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- **How:** Other Charitable Activities
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People

## Geography

- **Area of benefit:** SEE OBJECTS
- Buckinghamshire
- Windsor And Maidenhead

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£42,154	£31,701	-	-
2024-04-05	£26,167	£25,934	-	-
2023-04-05	£24,192	£22,997	-	-
2022-04-05	£22,584	£17,022	-	-
2021-04-05	£5,895	£4,831	-	-

## Trustees

Name	Role	Appointed
Anthony Howard Peperell	Treasurer	2019-11-07
Helen Delaitre		2022-04-25
John Shepherd		2024-06-03
Kirsten Jayne Harjette		2023-04-24
RICHARD BUCKERIDGE		
Rev Sarah Jones		2025-01-28
Ross Templeton Bull		2021-09-16

## Linked charities

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- ROBERT BOOTHBY (229941-1)
- SARAH WETHERED (229941-10)
- WILLIAM WILLOUGHBY (229941-11)
- ALFRED DAVIS (229941-12)
- THE OWEN WILLIAMS CHARITY GREAT MARLOW (229941-13)
- REVEREND JOHN CLEOBURY (229941-2)
- RICHARD DAVENPORT (229941-3)
- THOMAS DREW (229941-4)
- AGNES FRYAR (229941-5)
- SUSANNA HONE (WITH THE EXCEPTION OF SUSANNA HONE'S EDUCATIONAL FOUNDATION (229941-6)
- HENRY PENDLETON (229941-7)
- POOR'S ESTATES (229941-8)
- TURVILLE CHARITY (229941-9)

**UNITED CHARITIES AND OTHERS**

England & Wales - Charity number 229941

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# Accounts

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UNITED CHARITIES AND OTHERS  
REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
5 APRIL 2025

# UNITED CHARITIES AND OTHERS

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Rev. S Jones K J Harjette R T Bull H Delaitre A H Peperell R Buckeridge J Shepherd
<b>Charity Number</b>	229941
<b>Principal Address</b>	The Parish Office The Causeway Marlow SL2 2AA
<b>Independent Examiner</b>	Adam Howarth ACMA
<b>Bankers</b>	Lloyds Bank plc
<b>Website</b>	<a href="https://heart4marlow.org/">https://heart4marlow.org/</a>

# UNITED CHARITIES AND OTHERS

## TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2025

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The Trustees present their report and unaudited financial statements for the year ended 5 April 2025.

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019), the Charities Act 2011 and in accordance with the trust deed.

### **Objectives and activities**

The objects, purpose and activities of the charity is "The Prevention Or Relief Of Poverty". This includes the principal activity of supporting individuals with food vouchers in the Great Marlow area.

### **Public Benefit**

The Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission.

### **Donation making policy**

The Trustees decide on the donations to be made within the scope of the Trust's objectives and to further the charity's purpose for the public benefit.

### **Achievements and performance**

396 food voucher donations totalling £31,680 were distributed to individuals during the year (2024: 340 vouchers totalling £25,525) fulfilling the main objective of the charity.

### **Financial review**

The income comes from generous public donations and fundraising events, and from the rental of 30 allotment plots and a grazing field.

The results are set out in the Statement of Financial Activities on page 7. The Trust made food voucher donations of £31,680 (2024: £25,525) and received income of £42,154 (2024: £26,167). The reserves carried forward are £23,624 (2024: £13,171), which are considered to be satisfactory for future needs.

### **Reserves policy**

The Trustees' policy is to utilise the General Fund for charitable purposes within a year of income receipts.

### **Risk management**

The affairs of the Trust are on a small scale and are handled directly by the Trustees.

### **Plans for future periods**

The aim of the Trustees for the next year is to continue making donations to various individuals.

### **Structure, governance and management**

United Charities and Others, working as Marlow United Charities, is constituted under a registration dated 10 March 1964. This amalgamated some 13 primary small charities, some from Victorian times.

# UNITED CHARITIES AND OTHERS

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2025

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The Trustees who served during the year were:

Rev. D Bull (resigned 28 January 2025)  
Rev. S Jones (appointed 28 January 2025)  
Rev. S Jones (resigned 4 December 2025)  
K J Harjette  
R T Bull  
H Delaitre  
A H Peperell  
R Buckeridge  
J Shepherd

The Trustees' Report was approved by the Board of Trustees.

## John Shepherd

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**John Shepherd**  
Trustee

Dated: 12 January 2026

# UNITED CHARITIES AND OTHERS

## STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 5 APRIL 2025

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The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# UNITED CHARITIES AND OTHERS

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON UNITED CHARITIES AND OTHERS

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I report to the Trustees on my examination of the financial statements of United Charities and Others ('the charity') for the year ended 5 April 2025 which are set out on pages 7 to 10.

### **Responsibilities and basis of report**

As the Trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (be 2011 Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act:  
or
2. the financial statements do not accord with those records: or
3. the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be draw in this report in order to enable a proper understanding of the financial statements to be reached.

## Adam Howarth

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**Adam Howarth ACMA**

Dated: 2 January 2026

# UNITED CHARITIES AND OTHERS

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 5 APRIL 2025

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		<b><u>Unrestricted general fund</u></b>	
	<b>Notes</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
<b><u>Income from:</u></b>			
Donations		35,523	22,414
Property rent		6,451	3,633
Interest		180	120
<b>Total income</b>		<b><u>42,154</u></b>	<b><u>26,167</u></b>
<b><u>Expenditure on:</u></b>			
Charitable activities	3	31,680	25,525
Other expenditure	3	21	409
<b>Total expenditure</b>		<b><u>31,701</u></b>	<b><u>25,934</u></b>
<b>Net income and movement in funds</b>		10,453	233
Total funds brought forward		<u>13,171</u>	<u>12,938</u>
<b>Total funds carried forward</b>	5	<b><u>23,624</u></b>	<b><u>13,171</u></b>

# UNITED CHARITIES AND OTHERS

## BALANCE SHEET AS AT 5 APRIL 2025

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	Notes	2025 £	2024 £
<b>Current Assets</b>			
Cash at bank and in hand		23,624	13,171
<b>Creditors: amounts falling due within one year</b>		-	-
<b>Net current assets and Total assets less current liabilities</b>		<u>23,624</u>	<u>13,171</u>
<b>Funds</b>			
Unrestricted general funds	5	<u>23,624</u>	<u>13,171</u>

The financial statements from pages 7 to 10 were approved by the Trustees on 12 January 2026 and signed on their behalf by:

**John Shepherd**

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**John Shepherd**  
Trustee

# UNITED CHARITIES AND OTHERS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2025

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### 1 Accounting policies

#### Charity information

United Charities and Others is a charity registered in England and Wales by the Charity Commission (charity number 229941). Details of the principal address are given on the legal and administrative information page of financial statements. The charity's operations and principal activities are described in the Trustees' Report.

#### Accounting convention

The financial statements have been prepared in accordance with applicable standards under the historical convention with assets and liabilities initially recognised at historical cost. The financial statements have been prepared in accordance with the Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019) rather than the Accounting and Reporting by Charities. Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

#### Going concern

The Trustees are not aware of any material uncertainties related to events or conditions that may cast significant doubt about the ability of the charity to continue as a going concern and have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. In the view of the Trustees. The charity has sufficient reserves to continue in operation for at least twelve months after the approval of the financial statements. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

#### Income

All income is recognised once the charity has entitlement to it, it is probable that it will be received and the amount receivable can be measured reliably.

#### Donations

Donations are accounted for on a receipts basis.

#### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs. are allocated or apportioned to the applicable expenditure heading.

# UNITED CHARITIES AND OTHERS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2025

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised.

The Trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

### 3 Charitable activities

	2025 £	2024 £
Food vouchers distributed to individuals	31,680	25,525
Other costs: Water rates	21	409
<b>Total expenditure on charitable activities</b>	<b><u>31,701</u></b>	<b><u>25,934</u></b>

### 4 Trustees

The Trustees, who are considered to be the key management personnel, received no remuneration or expenses for their services (2023: nil). There were no employees during the year or the prior year.

### 5 Movement in funds

	Balance at 6 April 2024 £	Income £	Expenditure £	Balance at 5 April 2025 £
Unrestricted funds	<u>13,171</u>	<u>42,154</u>	<u>(31,701)</u>	<u>23,624</u>

#### Comparative movement in funds

	Balance at 6 April 2023 £	Income £	Expenditure £	Balance at 5 April 2024 £
Unrestricted funds	<u>12,938</u>	<u>26,167</u>	<u>(25,934)</u>	<u>13,171</u>

All funds are represented by Cash at Bank.

### 6 Land

The charity has freehold title to allotments and a grazing field which were donated to the charity in the 19<sup>th</sup> century. The land has not been revalued due to the costs involved being disproportionate to the small scale of the charity's activities.

**UNITED CHARITIES AND OTHERS**

England & Wales - Charity number 229941

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# Accounts

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UNITED CHARITIES AND OTHERS  
REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
5 APRIL 2024

# UNITED CHARITIES AND OTHERS

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Rev. S Jones K J Harjette R T Bull H Delaitre A H Peperell R Buckeridge J Shepherd
<b>Charity Number</b>	229941
<b>Principal Address</b>	The Parish Office The Causeway Marlow SL2 2AA
<b>Independent Examiner</b>	Adam Howarth ACMA
<b>Bankers</b>	Lloyds Bank plc
<b>Website</b>	<a href="https://heart4marlow.org/">https://heart4marlow.org/</a>

# UNITED CHARITIES AND OTHERS

## TRUSTEES' REPORT FOR THE YEAR ENDED 5 APRIL 2024

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The Trustees present their report and unaudited financial statements for the year ended 5 April 2024.

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019), the Charities Act 2011 and in accordance with the trust deed.

### **Objectives and activities**

The objects, purpose and activities of the charity is "The Prevention Or Relief Of Poverty". This includes the principal activity of supporting individuals with food vouchers in the Great Marlow area.

### **Public Benefit**

The Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission.

### **Donation making policy**

The Trustees decide on the donations to be made within the scope of the Trust's objectives and to further the charity's purpose for the public benefit.

### **Achievements and performance**

340 food voucher donations totalling £25,525 were distributed to individuals during the year (2023: 303 vouchers totalling £22,725) fulfilling the main objective of the charity.

### **Financial review**

The income comes from generous public donations and fundraising events, and from the rental of 30 allotment plots and a grazing field.

The results are set out in the Statement of Financial Activities on page 7. The Trust made food voucher donations of £25,525 (2023: £22,725) and received income of £26,167 (2023: £24,206). The reserves carried forward are £13,171 (2023: £12,938), which are considered to be satisfactory for future needs.

### **Reserves policy**

The Trustees' policy is to utilise the General Fund for charitable purposes within a year of income receipts.

### **Risk management**

The affairs of the Trust are on a small scale and are handled directly by the Trustees.

### **Plans for future periods**

The aim of the Trustees for the next year is to continue making donations to various individuals.

### **Structure, governance and management**

United Charities and Others, working as Marlow United Charities, is constituted under a registration dated 10 March 1964. This amalgamated some 13 primary small charities, some from Victorian times.

# UNITED CHARITIES AND OTHERS

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2024

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The Trustees who served during the year were:

Rev. D Bull (resigned 28 January 2025)  
K J Harjette  
R T Bull  
H Delaitre  
A H Peperell  
R Buckeridge

J. Shepherd and Rev. S Jones were appointed on 3 June 2024 and 28 January 2025 respectively.

The Trustees' Report was approved by the Board of Trustees.

*John Shepherd*

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**John Shepherd**  
Trustee

Dated: 28 January 2025

# UNITED CHARITIES AND OTHERS

## STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 5 APRIL 2024

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The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# UNITED CHARITIES AND OTHERS

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON UNITED CHARITIES AND OTHERS

---

I report to the Trustees on my examination of the financial statements of United Charities and Others ('the charity') for the year ended 5 April 2024 which are set out on pages 7 to 10.

### **Responsibilities and basis of report**

As the Trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (be 2011 Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me reasonable cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act:  
or
2. the financial statements do not accord with those records: or
3. the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

*Adam Howarth*

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**Adam Howarth ACMA**

Dated: 28 January 2025

# UNITED CHARITIES AND OTHERS

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 5 APRIL 2024

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		<b><u>Unrestricted general fund</u></b>	
	<b>Notes</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
<b><u>Income from:</u></b>			
Donations		22,414	19,932
Property rent		3,633	4,260
Interest		120	14
<b>Total income</b>		<b><u>26,167</u></b>	<b><u>24,406</u></b>
<b><u>Expenditure on:</u></b>			
Charitable activities	3	25,525	22,725
Other expenditure	3	409	272
<b>Total expenditure</b>		<b><u>25,934</u></b>	<b><u>22,997</u></b>
<b>Net income and movement in funds</b>		<b>233</b>	<b>1,209</b>
Total funds brought forward		<u>12,938</u>	<u>11,729</u>
<b>Total funds carried forward</b>	5	<b><u>13,171</u></b>	<b><u>12,938</u></b>

# UNITED CHARITIES AND OTHERS

## BALANCE SHEET AS AT 5 APRIL 2024

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	Notes	2024 £	2023 £
<b>Current Assets</b>			
Cash at bank and in hand		13,171	12,938
<b>Creditors: amounts falling due within one year</b>		-	-
<b>Net current assets and Total assets less current liabilities</b>		<u>13,171</u>	<u>12,938</u>
<b>Funds</b>			
Unrestricted general funds	5	<u>13,171</u>	<u>12,938</u>

The financial statements from pages 7 to 10 were approved by the Trustees on 28/01/2025 and signed on their behalf by:

*John Shepherd*

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**John Shepherd**  
Trustee

# UNITED CHARITIES AND OTHERS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2024

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### 1 Accounting policies

#### Charity information

United Charities and Others is a charity registered in England and Wales by the Charity Commission (charity number 229941). Details of the principal address are given on the legal and administrative information page of financial statements. The charity's operations and principal activities are described in the Trustees' Report.

#### Accounting convention

The financial statements have been prepared in accordance with applicable standards under the historical convention with assets and liabilities initially recognised at historical cost. The financial statements have been prepared in accordance with the Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019) rather than the Accounting and Reporting by Charities. Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

#### Going concern

The Trustees are not aware of any material uncertainties related to events or conditions that may cast significant doubt about the ability of the charity to continue as a going concern and have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. In the view of the Trustees. The charity has sufficient reserves to continue in operation for at least twelve months after the approval of the financial statements. Thus, they continue to adopt the going concern basis of accounting in preparing the financial statements.

#### Income

All income is recognised once the charity has entitlement to it, it is probable that it will be received and the amount receivable can be measured reliably.

#### Donations

Donations are accounted for on a receipts basis.

#### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs. are allocated or apportioned to the applicable expenditure heading.

# UNITED CHARITIES AND OTHERS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2024

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised.

The Trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

### 3 Charitable activities

	2024 £	2023 £
Food vouchers distributed to individuals	25,525	22,725
Other costs: Water rates	409	272
<b>Total expenditure on charitable activities</b>	<b><u>25,934</u></b>	<b><u>22,997</u></b>

### 4 Trustees

The Trustees, who are considered to be the key management personnel, received no remuneration or expenses for their services (2023: nil). There were no employees during the year or the prior year.

### 5 Movement in funds

	Balance at 6 April 2023 £	Income £	Expenditure £	Balance at 5 April 2024 £
Unrestricted funds	<u>12,938</u>	<u>26,167</u>	<u>(25,934)</u>	<u>13,171</u>

#### Comparative movement in funds

	Balance at 6 April 2022 £	Income £	Expenditure £	Balance at 5 April 2023 £
Unrestricted funds	<u>11,729</u>	<u>24,206</u>	<u>(22,997)</u>	<u>12,938</u>

All funds are represented by Cash at Bank.

### 6 Land

The charity has freehold title to allotments and a grazing field which were donated to the charity in the 19<sup>th</sup> century. The land has not been revalued due to the costs involved being disproportionate to the small scale of the charity's activities.